

**EXHIBIT B**

**(Eligible Claimants)**

| Claim No. | Claimant                                                            | Type of Claim | Allowed Amount     | Proposed Distribution |
|-----------|---------------------------------------------------------------------|---------------|--------------------|-----------------------|
| 1         | DAN MILLER DESIGNS, LLC                                             | GUC           | \$ 28,815.00       | \$ 144.08             |
| 3         | NYS DEPARTMENT OF TAXATION AND FINANCE                              | GUC           | \$ 21,565.43       | 107.83                |
| 5         | ELAINE A ROSENBERG                                                  | GUC           | \$ 400,000.00      | \$ 2,000.00           |
| 6         | PAUL ROSENBERG                                                      | GUC           | \$ 1,699,901.05    | \$ 8,499.51           |
| 9         | SAXON LIMITED                                                       | GUC           | \$ 44,526.00       | \$ 222.63             |
| 10        | GMAC                                                                | GUC           | \$ 24,704.28       | 123.52                |
| 16        | SUGARMAN, ROGERS, BARSHAK & COHEN P.C.                              | GUC           | \$ 24,443.41       | 122.22                |
| 17        | GELLER & COMPANY                                                    | GUC           | \$ 471,780.35      | \$ 2,358.90           |
| 23        | PITNEY BOWES CREDIT CORPORATION                                     | GUC           | \$ 42,838.03       | \$ 214.19             |
| 46        | CIT COMMUNICATIONS FINANCE CORP                                     | GUC           | \$ 49,057.42       | \$ 245.29             |
| 60        | PIPA PARRIS                                                         | GUC           | \$ 43,527.44       | \$ 217.64             |
| 61        | NEW WOOD COMPANY CHRISTOPHER T. BONANTE                             | GUC           | \$ 21,669.00       | 108.35                |
| 66        | EXCEL GUARD CORP. C/O SILLER WILK LLP                               | GUC           | \$ 36,407.25       | \$ 182.04             |
| 80        | MATTHEW KESTEN ESQ                                                  | GUC           | \$ 69,000.00       | \$ 345.00             |
| 113       | CIT Technology Financing                                            | GUC           | \$ 26,519.77       | \$ 132.60             |
| 220       | Andrew Butterfield                                                  | GUC/PRI       | \$ 497,882.12      | \$ 13,439.41          |
| 250       | Carol F. Cohen c/o Berger Singerman, P.A.                           | GUC           | \$ 3,382,000.00    | \$ 16,910.00          |
| 264       | Lawrence Sunden, Inc.                                               | GUC           | \$ 933,208.00      | \$ 4,666.04           |
| 266       | WINSTON & STRAWN LLP - ATTN DAVID NEIER, ESQ.                       | GUC           | \$ 910,919.63      | \$ 4,554.60           |
| 267       | MATTHEW KESTEN ESQ                                                  | GUC           | \$ 69,000.00       | \$ 345.00             |
| 268       | Dalva Brothers, Inc.                                                | GUC           | \$ 120,000.00      | \$ 600.00             |
| 270       | Hermine Chivian-Cobb                                                | GUC           | \$ 97,612.40       | \$ 488.06             |
| 291       | Thomson Works of Art Claim Limited                                  | GUC           | \$ 3,171,249.68    | \$ 15,856.25          |
| 295       | Contemporary Art Claim Consortium c/o Meltzer Lippe Goldstein &     | GUC           | \$ 61,825.00       | \$ 309.13             |
| 296       | Sash Spencer                                                        | GUC           | \$ 50,000.00       | \$ 250.00             |
| 297       | Richard Lippe, as Assignee of Ivan Kaufman and The                  | GUC           | \$ 167,500.00      | \$ 837.50             |
| 298       | American Express Bank FSB c/o Becket and Lee LLP                    | GUC           | \$ 379,927.02      | \$ 1,899.64           |
| 302       | CIT Communications Finance Corporation                              | GUC           | \$ 50,099.64       | \$ 250.50             |
| 305       | PIPPA PARRIS                                                        | GUC           | \$ 43,527.44       | \$ 217.64             |
| 306       | Saundra B. Lane Peter Nils Baylor Nutter McClennen & Fish LLP       | GUC           | \$ 4,322,165.90    | \$ 21,610.83          |
| 308       | Monty Diamond and Sarah Diamond c/o Seidman & Pincus, LLC           | GUC           | \$ 835,500.00      | \$ 4,177.50           |
| 318       | Earl Davis                                                          | GUC           | \$ 38,542,500.00   | \$ 192,712.50         |
| 324       | Peters Gallery of New York, Inc., et al. Attn: George Bingham, Esq. | GUC           | \$ 940,133.39      | \$ 4,700.67           |
| 343       | Barry S. Goodman                                                    | GUC           | \$ 1,120,000.00    | \$ 5,600.00           |
| 345       | Elaine de Kooning Trust c/o Berkman Henoeh Peterson & Peddy, P.C    | GUC           | \$ 4,000,000.00    | \$ 20,000.00          |
| 348       | Dr. Deborah Pearlman                                                | GUC           | \$ 2,738,534.00    | \$ 13,692.67          |
| 349       | Frelinghuysen Morris Foundation                                     | GUC           | \$ 2,454,000.00    | \$ 12,270.00          |
| 362       | Benucci, S.R.L.                                                     | GUC           | \$ 4,563,600.00    | \$ 22,818.00          |
| 364       | Kikuo Saito                                                         | GUC           | \$ 287,500.00      | \$ 1,437.50           |
| 368       | Donald Schupak                                                      | GUC           | \$ 2,092,000.00    | \$ 10,460.00          |
| 369       | Great Northern Insurance Company c/o Forchelli, Curto, Crowe, Dee   | GUC           | \$ 33,100.00       | \$ 165.50             |
| 376       | URSUS BOOKS LTD                                                     | GUC           | \$ 159,000.00      | \$ 795.00             |
| 381       | WILLIAM THIBODEAU                                                   | PRI           | \$ 2,692.48        | \$ 2,692.48           |
| 382       | Paula R. Hornbostel                                                 | PRI           | \$ 1,473.18        | \$ 1,473.18           |
| 384       | GAIATTO MARIO                                                       | GUC           | \$ 80,677.00       | \$ 403.39             |
| 387       | GABRIELLE S. KORET                                                  | PRI           | \$ 3,631.26        | \$ 3,631.26           |
| 388       | ELIOT OSBORN                                                        | GUC           | \$ 65,000.00       | \$ 325.00             |
| 391       | Dolores T. Hilding and the Giorgio Cavallon Family Limited Partners | GUC           | \$ 64,406.00       | \$ 322.03             |
| 395       | JUNETTE TENG                                                        | PRI           | \$ 2,355.93        | \$ 2,355.93           |
| 396       | Esteban Dorado                                                      | PRI           | \$ 5,221.92        | \$ 5,221.92           |
| 406       | ANNA FAROVA HENRI (JINDRICH) PRIBIK                                 | GUC           | \$ 307,000.00      | \$ 1,535.00           |
|           |                                                                     |               | Total Distribution | \$ 404,047.88         |